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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Yönetim Muhasebesi** | |  | 3 | 2+0 | 2 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Alan Seçmeli | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı, öğrencilere işletmeler tarafından kullanılan maliyet kavram ve tekniklerini öğretmek ve öğrencilerin planlama, kontrol ve karar verme süreçlerinde bu bilgileri kullanmalarını sağlamaktır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. Yönetim muhasebesini tanımlar ve maliyet muhasebesi ve yönetim muhasebesi arasındaki ilişkileri açıklar. 2. Karar alma sürecinde tam ve değişken maliyet ayırımlarını yapar. 3. Maliyet-hacim kar analizlerini yapar ve yorumlar. 4. Üretim işletmelerinde bütçe ve bütçeleme faaliyetlerini yerine getirir. 5. Kontrol amacı olarak standart maliyet yöntemini kullanır. | | | | | | | Dersin İçeriği | Yönetim muhasebesinin temelleri, maliyet hacim kâr ilişkileri, tam ve değişken maliyet yöntemleri katkı tipi gelir tablosu planlama ve kontrol aracı olarak işletme bütçeleri ve standart maliyet konularını kapsamaktadır. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Genel muhasebe ve maliyet muhasebesi ile yönetim muhasebesi arasındaki farklar | | | | | | | 2 | Yönetim muhasebesinin fonksiyonları, amaçları, araçları ve teknikleri | | | | | | | 3 | Başabaş noktası ve kâr planlaması | | | | | | | 4 | Maliyet-Hacim-Kar Analizi- I | | | | | | | 5 | Maliyet-Hacim-Kar Analizi- II | | | | | | | 6 | Maliyet-Hacim-Kar Analizi- III | | | | | | | 7 | Kâr fonksiyonundaki parametre değişiklikleri | | | | | | | 8 | Bütçenin türleri ve bütçe hazırlama süreci | | | | | | | 9 | Bütçe çalışması, genel bütçenin hazırlanması | | | | | | | 10 | Bütçe uygulama örneği | | | | | | | 11 | Standart maliyet yönteminin tanıtımı | | | | | | | 12 | Maliyetlerin kontrolü ve standart maliyetler yoluyla sapma analizi | | | | | | | 13 | Maliyetlerin kontrolü ve standart maliyetler yoluyla sapma analizi | | | | | | | 14 | Geçerli maliyet analizlerinin yönetim kararlarında uygulanması | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Büyükmirza, K. (2019) *Maliyet ve Yönetim Muhasebesi,* Gazi Kitabevi.  Akdoğan, N. (2015). *Tekdüzen Muhasebe Sisteminde Maliyet Muhasebesi Uygulamaları*, Gazi Kitabevi.  Anadolu Üniversitesi Açıköğretim Fakültesi Yayını, (2020) | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **ÖÇ2** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **ÖÇ3** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **ÖÇ4** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **ÖÇ5** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | Yönetim Muhasebesi | 5 | 5 | 5 | 5 | 5 | 5 | - | - | 5 | 4 | 3 | 4 | |